FOR BHF USE

LL1

2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0043778

Facility Name: Pavillion of Forest Park

Address: 8200 West Roosevelt Road (Number) Forest Park (City) 60130 (Zip Code)

County: Cook

Telephone Number: (708) 488-9850 **Fax #** (708) 488-9870

HFS ID Number: 364186094001

Date of Initial License for Current Owners: 03/18/98

Type of Ownership:

[ ]	VOLUNTARY,NON-PROFIT	[X]	PROPRIETARY	[ ]	GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[ ]	Corporation	[ ]	Other
		[ ]	"Sub-S" Corp.		
		[X]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/05 to 12/31/05 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title) Edward N. Slack, C.P.A.

(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	232	Skilled (SNF)	232	84,680	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	232	TOTALS	232	84,680	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	44,539	4,936	12,543	62,018	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,539	4,936	12,543	62,018	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.24%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 03/23/98

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 03/23/98 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 232 and days of care provided 11,267

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [ ]

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	312,598	92,168	24,539	429,305		429,305	(7,936)	421,369			1
2	Food Purchase		258,989		258,989		258,989	12,418	271,407			2
3	Housekeeping	229,238	47,610		276,848		276,848	(8,955)	267,893			3
4	Laundry	109,318	24,754		134,072		134,072	(1)	134,071			4
5	Heat and Other Utilities			371,415	371,415		371,415	(15,388)	356,027			5
6	Maintenance	97,892		155,715	253,607		253,607	4,599	258,206			6
7	Other (specify):*							4,066	4,066			7
8	TOTAL General Services	749,046	423,521	551,669	1,724,236		1,724,236	(11,199)	1,713,037			8
	B. Health Care and Programs											
9	Medical Director			33,950	33,950		33,950		33,950			9
10	Nursing and Medical Records	3,125,113	141,907	571,145	3,838,165		3,838,165	(12,060)	3,826,105			10
10a	Therapy	143,431		88,032	231,463		231,463	947	232,410			10a
11	Activities	158,391	16,031	784	175,206		175,206		175,206			11
12	Social Services	192,897		2,295	195,192		195,192		195,192			12
13	CNA Training											13
14	Program Transportation							(30)	(30)			14
15	Other (specify):*							11,744	11,744			15
16	TOTAL Health Care and Programs	3,619,832	157,938	696,206	4,473,976		4,473,976	601	4,474,577			16
	C. General Administration											
17	Administrative	152,567			152,567		152,567	37,498	190,065			17
18	Directors Fees											18
19	Professional Services			446,587	446,587	(20,500)	426,087	(309,358)	116,729			19
20	Dues, Fees, Subscriptions & Promotions			152,318	152,318		152,318	(34,752)	117,566			20
21	Clerical & General Office Expenses	128,343	27,867	875,412	1,031,622		1,031,622	(610,748)	420,874			21
22	Employee Benefits & Payroll Taxes			900,872	900,872		900,872	(16,476)	884,396			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,673	2,673		2,673	5,947	8,620			24
25	Other Admin. Staff Transportation			16,778	16,778		16,778	(15,000)	1,778			25
26	Insurance-Prop.Liab.Malpractice			260,578	260,578		260,578	2,570	263,148			26
27	Other (specify):*							33,548	33,548			27
28	TOTAL General Administration	280,910	27,867	2,655,218	2,963,995	(20,500)	2,943,495	(906,772)	2,036,723			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,649,788	609,326	3,903,093	9,162,207	(20,500)	9,141,707	(917,369)	8,224,338			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Pavillion of Forest Park #0043778 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			113,892	113,892		113,892	454,676	568,568			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			384,345	384,345		384,345	748,984	1,133,329			32
33	Real Estate Taxes			443,619	443,619	20,500	464,119	(6,530)	457,589			33
34	Rent-Facility & Grounds			1,016,160	1,016,160		1,016,160	(1,006,613)	9,547			34
35	Rent-Equipment & Vehicles			8,839	8,839		8,839	1,795	10,634			35
36	Other (specify):*			4,234	4,234		4,234	63,361	67,595			36
37	**TOTAL Ownership**			1,971,089	1,971,089	20,500	1,991,589	255,673	2,247,262			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	319,484	900,805	715,034	1,935,323		1,935,323	(97,686)	1,837,637			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			127,020	127,020		127,020		127,020			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**	319,484	900,805	842,054	2,062,343		2,062,343	(97,686)	1,964,657			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,969,272	1,510,131	6,716,236	13,195,639		13,195,639	(759,382)	12,436,257			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(30)	14		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	127,396	30		9
10	Interest and Other Investment Income	(67,607)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(204)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(19,416)	21		18
19	Entertainment				19
20	Contributions	(500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(705,851)	21		24
25	Fund Raising, Advertising and Promotional	(33,045)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(176,738)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (875,995)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	116,614		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 116,614		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (759,382)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Pavilion of Forest Park

ID# 0043778

Report Period Beginning: 01/01/05

Ending: 12/31/05

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Collection Expense	$ (2,919)	21	1
2	Veterans/Equipment	(181)	10	2
3	Veterans/Pharmacy	(5,539)	10	3
4	COPE Dues	(3,253)	20	4
5	Building Company - Misc Admin Expenses	(246)	21	5
6	Building Company - Bank Service Charges	(12)	21	6
7	Building Company - Filing Fees	(250)	21	7
8	Jury Duty Income	(34)	10	8
9	Miscellaneous Income	(6,243)	21	9
10	Depreciation (Doctor's Office)	(9,863)	30	10
11	Utilities (Doctor's Office)	(7,152)	05	11
12	Real Estate Tax (Doctor's Office)	(8,546)	33	12
13	Maintenance Salary (Doctor's Office)	(1,887)	06	13
14	Housekeeping Salary (Doctor's Office)	(4,414)	03	14
15	Mortgage Interest	(22,021)	32	15
16	Capitalized R&M	(5,085)	06	16
17	COPE Dues	(3,253)	20	17
18	Prior Year Utility Expense	(10,688)	05	18
19	Legal Retainer Fees	(10,000)	19	19
20	Prior Period Expense Adjustments	(75,952)	21	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
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98				98
99				99
100				100
101	**Total**	(176,738)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pavillion of Forest Park # 0043778 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary				(14)	390		(2,614)	(5,698)				(7,936)	1
2	Food Purchase	(204)							12,622				12,418	2
3	Housekeeping	(4,414)			(4,541)								(8,955)	3
4	Laundry				(1)								(1)	4
5	Heat and Other Utilities	(17,840)				2,452							(15,388)	5
6	Maintenance	(6,972)			31	5,992		5,405	143				4,599	6
7	Other (specify):*						492	1,415	2,159				4,066	7
8	**TOTAL General Services**	(29,430)			(4,526)	8,834	492	4,206	9,226				(11,199)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(5,754)			(6,442)		136						(12,060)	10
10a	Therapy						361	586					947	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation	(30)											(30)	14
15	Other (specify):*						11,664	80					11,744	15
16	**TOTAL Health Care and Programs**	(5,784)			(6,442)		12,161	666					601	16
	C. General Administration													
17	Administrative					4,018		32,435	1,045				37,498	17
18	Directors Fees													18
19	Professional Services	(10,000)				(299,381)			23				(309,358)	19
20	Fees, Subscriptions & Promotions	(40,051)				5,269			30				(34,752)	20
21	Clerical & General Office Expenses	(810,889)	508		(5)	19,585	302	177,352	2,399				(610,748)	21
22	Employee Benefits & Payroll Taxes				(738)		(15,738)						(16,476)	22
23	Inservice Training & Education													23
24	Travel and Seminar					5,116			831				5,947	24
25	Other Admin. Staff Transportation					(15,000)							(15,000)	25
26	Insurance-Prop.Liab.Malpractice					1,828			742				2,570	26
27	Other (specify):*						3,449	30,099					33,548	27
28	**TOTAL General Administration**	(860,940)	508		(743)	(278,565)	(11,987)	239,886	5,070				(906,772)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(896,155)	508		(11,711)	(269,731)	666	244,758	14,296				(917,369)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Pavillion of Forest Park** **# 0043778** **Report Period Beginning:** **01/01/05** **Ending:** **12/31/05**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	118,333	293,090			25,539			398	17,316			454,676	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(89,628)	826,888			4,263			1,335	6,126			748,984	32
33	Real Estate Taxes	(8,546)				2,016							(6,530)	33
34	Rent-Facility & Grounds		(1,016,160)			9,547							(1,006,613)	34
35	Rent-Equipment & Vehicles					1,720			75				1,795	35
36	Other (specify):*		63,361										63,361	36
37	TOTAL Ownership	20,159	167,179			43,085			1,808	23,442			255,673	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers				(18,061)				(27,595)	(52,030)			(97,686)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers				(18,061)				(27,595)	(52,030)			(97,686)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(875,995)	167,687		(29,772)	(226,646)	666	244,758	(11,491)	(28,588)			(759,382)	45

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached	See Attached		See Attached			
			Forest Park Property			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 1,016,160	Forest Park Property	100.00%	$	$ (1,016,160)	1
2	V	32	Interest Income	227	Forest Park Property	100.00%		(227)	2
3	V	21	Filing Fees		Forest Park Property	100.00%	250	250	3
4	V	21	Bank Charges		Forest Park Property	100.00%	12	12	4
5	V	30	Depreciation		Forest Park Property	100.00%	293,090	293,090	5
6	V	36	Amortization		Forest Park Property	100.00%	63,361	63,361	6
7	V	32	Interest Expense		Forest Park Property	100.00%	827,115	827,115	7
8	V	21	Misc Admin Expenses		Forest Park Property	100.00%	246	246	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,016,387			$ 1,184,074	$ * 167,687	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	EMPLOYEE HEALTH INSURANCE	$	CCS EMPLOYEE BENEFIT GROUP	100.00%	$ 109,288	$ 109,288	15
16	V								16
17	V								17
18	V								18
19	V	22	EMPLOYEE HEALTH INSURANCE	109,288	CCS EMPLOYEE BENEFIT GROUP	100.00%		(109,288)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 109,288			$ 109,288	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	$ 142	XCEL MEDICAL SUPPLY, LLC	100.00%	$ 128	$ (14)	15
16	V	02	FOOD		XCEL MEDICAL SUPPLY, LLC	100.00%			16
17	V	03	HOUSEKEEPING	45,807	XCEL MEDICAL SUPPLY, LLC	100.00%	41,266	(4,541)	17
18	V	04	LAUNDRY	15	XCEL MEDICAL SUPPLY, LLC	100.00%	14	(1)	18
19	V	06	REPAIRS & MAINTENANCE	(308)	XCEL MEDICAL SUPPLY, LLC	100.00%	(278)	31	19
20	V	10	NURSING	64,973	XCEL MEDICAL SUPPLY, LLC	100.00%	58,532	(6,442)	20
21	V	11	ACTIVITIES		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	20	DUES, FEES, SUBSCRIPTIONS & PROM		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21	CLERICAL & GENERAL OFFICE	48	XCEL MEDICAL SUPPLY, LLC	100.00%	43	(5)	23
24	V	22	EMPLOYEE BENEFITS	7,448	XCEL MEDICAL SUPPLY, LLC	100.00%	6,710	(738)	24
25	V	39	ANCILLARY	182,176	XCEL MEDICAL SUPPLY, LLC	100.00%	164,115	(18,061)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 300,302			$ 270,529	$ * (29,772)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$	Care Centers, Inc.	100.00%	$ 390	$ 390	15
16	V	05	Utilities		Care Centers, Inc.	100.00%	2,452	2,452	16
17	V	06	Maintenance		Care Centers, Inc.	100.00%	5,992	5,992	17
18	V				Care Centers, Inc.	100.00%			18
19	V	17	Administration		Care Centers, Inc.	100.00%	4,018	4,018	19
20	V	19	Professional Fees	321,878	Care Centers, Inc.	100.00%	22,497	(299,381)	20
21	V	20	Dues and Subscriptions		Care Centers, Inc.	100.00%	5,269	5,269	21
22	V	21	Office & Clerical		Care Centers, Inc.	100.00%	19,585	19,585	22
23	V	24	Travel and Seminar		Care Centers, Inc.	100.00%	5,116	5,116	23
24	V	26	Insurance		Care Centers, Inc.	100.00%	1,828	1,828	24
25	V	30	Depreciation		Care Centers, Inc.	100.00%	25,539	25,539	25
26	V	32	Interest		Care Centers, Inc.	100.00%	4,263	4,263	26
27	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%	2,016	2,016	27
28	V	34	Rent - Building		Care Centers, Inc.	100.00%	9,547	9,547	28
29	V	35	Rent - Equipment and Auto		Care Centers, Inc.	100.00%	1,720	1,720	29
30	V	25	Bus Reimbursement	15,000	Care Centers, Inc.	100.00%		(15,000)	30
31	V	02	Food		Care Centers, Inc.	100.00%			31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 336,878			$ 110,232	$ * (226,646)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	06	Maintenance Salary	$ 3,420	Care Centers, Inc.	100.00%	$ 3,420	$	15
16	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	492	492	16
17	V	10	Nursing Salary	51,941	Care Centers, Inc.	100.00%	52,077	136	17
18	V	10a	Rehab Salary	31,651	Care Centers, Inc.	100.00%	32,012	361	18
19	V								19
20	V								20
21	V	15	Emp. Ben. - Healthcare		Care Centers, Inc.	100.00%	11,664	11,664	21
22	V	17	Administration Salary		Care Centers, Inc.	100.00%			22
23	V	21	Office Salary	18,685	Care Centers, Inc.	100.00%	18,987	302	23
24	V	27	Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	3,449	3,449	24
25	V	22	Employee Benefits	15,738	Care Centers, Inc.	100.00%		(15,738)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 121,435			$ 122,101	$ * 666	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary Salary	$ 7,057	Care Centers, Inc.	100.00%	$ 4,443	$ (2,614)	15
16	V								16
17	V	06	Maintenance Salary		Care Centers, Inc.	100.00%	5,405	5,405	17
18	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	1,415	1,415	18
19	V								19
20	V	10a	Rehab Salary		Care Centers, Inc.	100.00%	586	586	20
21	V	15	Emp. Ben. - Healthcare		Care Centers, Inc.	100.00%	80	80	21
22	V								22
23	V	17	Administration Salary		Care Centers, Inc.	100.00%	32,435	32,435	23
24	V	21	Office Salary		Care Centers, Inc.	100.00%	177,352	177,352	24
25	V	27	Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	30,099	30,099	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 7,057			$ 251,815	$ * 244,758	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$ 23,991	Care Centers, Inc. - Health Systems Division	100.00%	$ 4,074	$ (19,917)	15
16	V	02	Food		Care Centers, Inc. - Health Systems Division	100.00%	12,622	12,622	16
17	V	06	Maintenance		Care Centers, Inc. - Health Systems Division	100.00%	143	143	17
18	V	17	Administration		Care Centers, Inc. - Health Systems Division	100.00%	1,045	1,045	18
19	V	19	Professional Fees		Care Centers, Inc. - Health Systems Division	100.00%	23	23	19
20	V	20	Dues & Subscriptions		Care Centers, Inc. - Health Systems Division	100.00%	30	30	20
21	V	21	Office & Clerical		Care Centers, Inc. - Health Systems Division	100.00%	2,399	2,399	21
22	V	24	Travel & Seminar		Care Centers, Inc. - Health Systems Division	100.00%	831	831	22
23	V	26	Insurance		Care Centers, Inc. - Health Systems Division	100.00%	742	742	23
24	V	30	Depreciaton		Care Centers, Inc. - Health Systems Division	100.00%	398	398	24
25	V	32	Interest		Care Centers, Inc. - Health Systems Division	100.00%	1,335	1,335	25
26	V	35	Rent - Equipment & Auto		Care Centers, Inc. - Health Systems Division	100.00%	75	75	26
27	V	39	Ancillary Enteral Supplies	58,228	Care Centers, Inc. - Health Systems Division	100.00%	30,633	(27,595)	27
28	V	01	Dietary - Salary		Care Centers, Inc. - Health Systems Division	100.00%	14,219	14,219	28
29	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc. - Health Systems Division	100.00%	2,159	2,159	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 82,219			$ 70,728	$ * (11,491)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	30	Depreciation	$	Vent Lease, LLC.	100.00%	$ 17,316	$ 17,316	15
16	V	32	Interest		Vent Lease, LLC.	100.00%	6,126	6,126	16
17	V	39	Vent Reimbursement	52,030	Vent Lease, LLC.	100.00%		(52,030)	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 52,030			$ 23,442	$ * (28,588)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Eric Rothner	Relative	Administrative		See Attached	1.31	3.28%	Alloc. Salary	$ 3,165	17-7	1
2	Adam Vales	Owner	Clerical	7.33%	See Attached	0.72	1.80%	Alloc. Salary	891	22-7	2
3	Mark Steinberg	Relative	Administrative		See Attached	2.28	5.70%	Alloc. Salary	3,047	17-7	3
4	Kim Rudolph	Relative	Administrative	7.33%	See Attached	0.75	2.14%	Alloc. Salary	1,177	22-7	4
5	David Aronin	Owner	Administrative	0.86%	See Attached	1.63	2.90%	Alloc Sal/Fees	5,190	17-7	5
6	Gale Rothner	Relative	Administrative		See Attached	1.45	4.14%	Alloc. Salary	3,231	17-7	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 16,701		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CCS EMPLOYEE BENEFITS GROUP, INC.
Street Address: 4101 W. MAIN ST.
City / State / Zip Code: SKOKIE, IL 60076
Phone Number: (847)905-4000
Fax Number: (847)905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURAI	DIRECT ALLOCATION			$	$		$ 109,288	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 109,288	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: XCEL MEDICAL SUPPLY, LLC
Street Address: 2201 W. MAIN STREET
City / State / Zip Code: EVANSTON, IL 60202
Phone Number: (847)328-7600
Fax Number: (847)328-7615

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation			$	$		$ 128	1
2	02	FOOD	Direct Allocation							2
3	03	HOUSEKEEPING	Direct Allocation						41,266	3
4	04	LAUNDRY	Direct Allocation						14	4
5	06	REPAIRS & MAINTENANCE	Direct Allocation						(278)	5
6	10	NURSING	Direct Allocation						58,532	6
7	11	ACTIVITIES	Direct Allocation							7
8	20	DUES, FEES, SUBSCRIPTIONS	Direct Allocation							8
9	21	CLERICAL & GENERAL OFFIC	Direct Allocation						43	9
10	22	EMPLOYEE BENEFITS	Direct Allocation						6,710	10
11	39	ANCILLARY	Direct Allocation						164,115	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 270,529	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,497,287	32	$ 9,406	$	62,018	$ 390	1
2	05	Utilities	Patient Days	1,497,287	32	59,188		62,018	2,452	2
3	06	Maintenance	Patient Days	1,497,287	32	144,661		62,018	5,992	3
4										4
5	17	Administration	Patient Days	1,497,287	32	97,000		62,018	4,018	5
6	19	Professional Fees	Patient Days	1,497,287	32	543,148		62,018	22,497	6
7	20	Dues and Subscriptions	Patient Days	1,497,287	32	127,217		62,018	5,269	7
8	21	Office & Clerical	Patient Days	1,497,287	32	472,845		62,018	19,585	8
9	24	Travel and Seminar	Patient Days	1,497,287	32	123,511		62,018	5,116	9
10	26	Insurance	Patient Days	1,497,287	32	44,126		62,018	1,828	10
11	30	Depreciation	Patient Days	1,497,287	32	616,575		62,018	25,539	11
12	32	Interest	Patient Days	1,497,287	32	102,930		62,018	4,263	12
13	33	Real Estate Taxes	Patient Days	1,497,287	32	48,662		62,018	2,016	13
14	34	Rent - Building	Patient Days	1,497,287	32	230,488		62,018	9,547	14
15	35	Rent - Equipment & Auto	Patient Days	1,497,287	32	41,530		62,018	1,720	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,661,288	$		$ 110,232	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	06	Maintenance Salary	Direct Cost			301,710	301,710		3,420	1
2	07	Emp. Ben. - Gen. Serv.	Direct Cost			46,639			492	2
3	10	Nursing Salary	Direct Cost			425,833	425,833		52,077	3
4	10a	Rehab Salary	Direct Cost			55,464	55,464		32,012	4
5										5
6										6
7	15	Emp. Ben. - Healthcare	Direct Cost			67,757			11,664	7
8	17	Administration Salary	Direct Cost			5,566	5,566			8
9	21	Office Salary	Direct Cost			419,879	419,879		18,987	9
10	27	Emp. Ben. - Gen. Admin.	Direct Cost			71,906			3,449	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,394,755	$ 1,208,453		$ 122,101	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary Salary	Patient Days	1,497,287	32	107,276	107,276	62,018	4,443	1
2										2
3	06	Maintenance Salary	Patient Days	1,497,287	32	130,484	130,484	62,018	5,405	3
4	07	Emp. Ben. - Gen. Serv.	Patient Days	1,497,287	32	34,158		62,018	1,415	4
5										5
6	10a	Rehab Salary	Patient Days	1,497,287	32	14,139	14,139	62,018	586	6
7	15	Emp. Ben. - Healthcare	Patient Days	1,497,287	32	1,933		62,018	80	7
8					32					8
9	17	Administration Salary	Patient Days	1,497,287	32	783,083	783,083	62,018	32,435	9
10	21	Office Salary	Patient Days	1,497,287	32	4,281,771	4,281,771	62,018	177,352	10
11	27	Emp. Ben. - Gen. Admin.	Patient Days	1,497,287	32	726,674		62,018	30,099	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 6,079,517	$ 5,316,753		$ 251,815	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Billable Income	928,452		46,000		82,220	4,074	1
2	02	Food	Income			160,931			12,622	2
3	06	Maintenance	Billable Income	928,452		1,614		82,220	143	3
4	17	Administration	Billable Income	928,452		11,797		82,220	1,045	4
5	19	Professional Fees	Billable Income	928,452		262		82,220	23	5
6	20	Dues & Subscriptions	Billable Income	928,452		342		82,220	30	6
7	21	Office & Clerical	Billable Income	928,452		27,087		82,220	2,399	7
8	24	Travel & Seminar	Billable Income	928,452		9,381		82,220	831	8
9	26	Insurance	Billable Income	928,452		8,379		82,220	742	9
10	30	Depreciaton	Billable Income	928,452		4,499		82,220	398	10
11	32	Interest	Billable Income	928,452		15,077		82,220	1,335	11
12	35	Rent - Equipment & Auto	Billable Income	928,452		843		82,220	75	12
13	39	Ancillary Enteral Supplies	Income			327,517			30,633	13
14	01	Dietary - Salary	Billable Income	928,452		160,568	160,568	82,220	14,219	14
15	07	Emp. Ben. - Gen. Serv.	Billable Income	928,452		24,382		82,220	2,159	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 798,679	$ 160,568		$ 70,728	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Vent Lease, LLC
Street Address: 2201 W. Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 674-1180
Fax Number: (847) 673-7741

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	30	Depreciation	Direct Billing	593,410	29	$ 197,493	$	52,030	$ 17,316	1
2	32	Interest	Direct Billing	593,410	29	69,863		52,030	6,126	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 267,356	$		$ 23,442	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Business Partners LLC		X	Mortgage		6/30/96	$	$ 9,301,869			$ 768,152	1
2	Mortgage Interest (Dr's Office)										(22,021)	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Diawa		X	Line of Credit				6,212,195			384,345	6
7	Hunter Management	X						3,180,744			31,123	7
8	See Supplemental Schedule							464,010			39,564	8
9	TOTAL Facility Related						$	$ 19,158,818			$ 1,201,163	9
	B. Non-Facility Related*											
10	Interest Income										(67,607)	10
11	Interest Income/Bldg Co.										(227)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (67,834)	14
15	TOTALS (line 9+line14)						$	$ 19,158,818			$ 1,133,329	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ N/A Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Applewood Property LLC	X					$	$ 464,010			$ 27,840	8
9												9
10												10
11												11
12	Allocated from Care Centers		X								5,598	12
13	Allocated from Vent Lease		X								6,126	13
14	TOTAL Working Capital							464,010			39,564	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	437,076	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	431,622	2
3. Under or (over) accrual (line 2 minus line 1).	$	(5,454)	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	$	451,089	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$	20,500	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	466,135	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2000	229,261	8
	2001	361,170	9
	2002	325,289	10
	2003	416,260	11
	2004	429,606	12

2005 Accrual - 2204 Tax $429,606 x 1.05= $451,100

Care Center Allocation- $2,016

Real Estate Tax relating to 5 the Doctor's Office $12,755 - Adjusted Out on Page 5a

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pavillion of Forest Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0043778

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	15-24-100-020-0000	Long Term Care Property	$ 429,605.68	$ 429,605.68
2.	See Attached	Home Office Allocation	$ 48,662.44	$ 2,015.61
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 478,268.12	$ 431,621.29

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pavillion of Forest Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0043778

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2005.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 99,467 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Rental Space for Physician Office-01/01/05-08/31/05

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1995	$ 400,000	1
2	Alloc 2201 Main LLC		2002	14,567	2
3	TOTALS			$ 414,567	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1998	97,160		20	4,858	4,858	35,745	9
10	Various			1999	55,584		20	2,779	2,779	17,987	10
11	Various			2000	34,151		20	1,708	1,708	9,545	11
12	Various			2001	67,620		20	3,385	3,385	16,056	12
13											13
14											14
15											15
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32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
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60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		11,924,441	277,869		321,380	43,511	4,395,921	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		57,172	2,343		2,343		7,061	68
69	Financial Statement Depreciation			118,357			(118,357)		69
70	TOTAL (lines 4 thru 69)		$ 12,236,128	$ 398,569		$ 336,453	$ (62,116)	$ 4,482,315	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 12,236,128	$ 398,569		$ 336,453	$ (62,116)	$ 4,482,315	1
2	Electrical Wiring	2002	1,450		20	145	145	580	2
3	Telephone Wiring	2002	641		20	64	64	256	3
4	Security System	2002	526		20	53	53	210	4
5	Boiler Repair	2002	1,224		20	122	122	490	5
6	Generator Repair	2002	1,135		20	114	114	454	6
7	Electrical Wiring	2002	592		20	59	59	237	7
8	Telephone Wiring	2002	535		20	54	54	214	8
9	Boiler Room Pipe Leak	2002	1,138		20	114	114	455	9
10	Hot Water Booster	2002	1,006		20	101	101	402	10
11	Leasehold Improvement	2002	705		20	71	71	276	11
12	Boiler Repair	2002	864		20	86	86	338	12
13	Leasehold Improvements	2002	915		20	92	92	351	13
14	Leasehold Improvements	2002	694		20	69	69	260	14
15	Leasehold Improvements	2002	501		20	50	50	188	15
16	Boiler	2002	1,400		20	140	140	513	16
17	Boiler	2002	4,230		20	423	423	1,516	17
18	Camera Installation	2002	7,300		20	1,460	1,460	5,232	18
19	Piping	2002	745		20	149	149	509	19
20	Door Circuits	2002	761		20	152	152	520	20
21	Curtains	2002	664		20	66	66	210	21
22	Paint	2002	3,191		20	319	319	984	22
23	Paint	2003	853		20	43	43	128	23
24	Flooring	2003	16,864		20	843	843	2,530	24
25	Double Door	2003	4,519		20	226	226	678	25
26	Compressor	2003	792		20	40	40	119	26
27	Door	2003	1,281		20	64	64	187	27
28	Code Alert	2003	1,100		20	110	110	312	28
29	Heater Rep	2003	633		20	32	32	90	29
30	Asphalt	2003	800		20	80	80	200	30
31	Hvac	2003	543		20	27	27	68	31
32	Paint	2003	608		20	30	30	76	32
33	Fire Damper	2003	760		20	38	38	95	33
34	TOTAL (lines 1 thru 33)		$ 12,295,098	$ 398,569		$ 341,889	$ (56,680)	$ 4,500,993	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 12,295,098	$ 398,569		$ 341,889	$ (56,680)	$ 4,500,993	1
2	Generator	2003	695		20	35	35	87	2
3	Boiler Repair	2003	4,315		20	216	216	539	3
4	Skylights	2003	681		20	34	34	85	4
5	Fire Alarm Repair	2003	646		20	92	92	223	5
6	Fire Dampers	2003	2,200		20	110	110	266	6
7	Cove Base	2003	8,738		20	437	437	1,056	7
8	Keypad	2003	1,306		20	65	65	158	8
9	Office Doors	2003	756		20	38	38	91	9
10	Cove Base	2003	4,369		20	218	218	510	10
11	Carpet	2003	539		20	27	27	63	11
12	Asphalt For P.L.	2003	1,600		20	80	80	187	12
13	Repair Of Generator	2003	1,992		20	100	100	232	13
14	Hvac	2003	1,442		20	72	72	162	14
15	Cove Base	2003	4,369		20	218	218	492	15
16	Lamps	2003	700		20	70	70	152	16
17	Keypads	2003	720		20	72	72	156	17
18	Boiler Repairs	2003	3,174		20	159	159	344	18
19	Nurse Call System	2003	800		20	80	80	240	19
20	Elevator Repair	2003	779		20	78	78	188	20
21	Elevator Repair	2003	838		20	84	84	196	21
22	Boiler & Heating Repairs	2004	1,274		20	255	255	510	22
23	Security Cameras	2004	1,051		20	210	210	421	23
24	Door Alarms	2004	720		20	144	144	288	24
25	Repair Wood Fence	2004	1,449		20	145	145	278	25
26	Paint Rooms	2004	1,260		20	126	126	242	26
27	Paint Rooms	2004	1,410		20	141	141	270	27
28	Paint Rooms	2004	1,132		20	113	113	208	28
29	Paint Rooms	2004	926		20	93	93	170	29
30	Paint Rooms	2004	1,068		20	107	107	196	30
31	Paint Rooms On 2Nd Floor	2004	1,030		20	103	103	189	31
32	Plumbing Work	2004	1,150		20	230	230	422	32
33	Boiler Repair	2004	1,434		20	287	287	526	33
34	TOTAL (lines 1 thru 33)		$ 12,349,661	$ 398,569		$ 346,128	$ (52,441)	$ 4,510,140	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 12,349,661	$ 398,569		$ 346,128	$ (52,441)	$ 4,510,140	1
2	Khz Transmitters	2004	878		20	176	176	322	2
3	Work On Doors	2004	933		20	187	187	342	3
4	Paint	2004	1,290		20	129	129	226	4
5	Paint	2004	630		20	63	63	110	5
6	Paint	2004	564		20	113	113	197	6
7	66Khz Transmitter	2004	555		20	111	111	194	7
8	10 66Khz Transmitters	2004	919		20	184	184	306	8
9	Electric Door Opener	2004	5,057		20	506	506	801	9
10	Control Unit Keypad	2004	585		20	117	117	185	10
11	Carpeting	2004	567		20	57	57	85	11
12	Cable Installation	2004	2,007		20	401	401	602	12
13	Replace Smoke Damper	2004	730		20	146	146	219	13
14	New Front Entrance	2004	825		20	165	165	248	14
15	Door Problems	2004	1,621		20	324	324	486	15
16	Electric Installation	2004	2,055		20	206	206	291	16
17	Telecommunications	2004	702		20	140	140	199	17
18	Paint	2004	521		20	104	104	148	18
19	Telecommunications	2004	634		20	127	127	180	19
20	Telecommunications	2004	839		20	168	168	238	20
21	Electrical Walk	2004	504		20	50	50	67	21
22	Counter Top-Nursing Lounge	2004	528		20	53	53	70	22
23	Transmitters W/ Id'S	2004	794		20	159	159	212	23
24	Cable Telephone	2004	670		20	134	134	179	24
25	Three Elevators	2004	594		20	30	30	40	25
26	Healthcare Carpeting	2004	3,682		20	368	368	460	26
27	Special Work	2004	5,000		20	500	500	625	27
28	Repair Generator	2004	1,398		20	280	280	350	28
29	Keys & Cylinders	2004	3,030		20	606	606	757	29
30	Repair Fire Alarm Panel	2004	2,556		20	256	256	320	30
31	Camera Installation	2004	1,140		20	114	114	133	31
32	6 Showers Treated-Posi-Grip	2004	800		20	80	80	93	32
33	Pull Stations & Dome Lights	2004	531		20	106	106	124	33
34	TOTAL (lines 1 thru 33)		$ 12,392,800	$ 398,569		$ 352,288	$ (46,281)	$ 4,518,949	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 12,392,800	$ 398,569		$ 352,288	$ (46,281)	$ 4,518,949	1
2	Adult Transmitter 66Khz	2004	597		20	119	119	139	2
3	Carpeting	2004	1,064		20	106	106	124	3
4	Existing Wood Fence	2004	2,315		20	232	232	251	4
5	Paint	2004	647		20	65	65	70	5
6	Main Piping And Fittings	2004	619		20	62	62	67	6
7	Light Fixtures	2004	623		20	62	62	67	7
8	Paint	2004	617		20	31	31	62	8
9	Paint	2004	1,874		20	94	94	102	9
10	Patio Swing Door	2005	2,670		20	89	89	89	10
11	Water Heater	2005	36,390		20	1,820	1,820	1,820	11
12	Exhaust System	2005	5,900		20	98	98	98	12
13	Tile	2005	1,677		20	168	168	168	13
14	Water Heater Repair	2005	1,862		20	186	186	186	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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25									25
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
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4									4
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6									6
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,449,655	$ 398,569		$ 355,420	$ (43,149)	$ 4,522,192	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	232		1998	1998	$ 11,806,343	$ 274,841	20	$ 315,476	$ 40,635	$ 4,349,309	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Theater			1998	78,828	2,021	20	3,941	1,920	30,871	9
10	Grout Work			1998	599		20	30	30	120	10
11	Flooring			1998	1,500		20	75	75	300	11
12	Plumbing			1998	2,908		20	146	146	584	12
13	Cabling			1998	900		20	45	45	180	13
14	Flooring			1998	1,350		20	68	68	272	14
15	Sign			1998	32,013	1,007	20	1,599	592	14,285	15
16											16
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SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
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65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 11,924,441	$ 277,869		$ 321,380	$ 43,511	$ 4,395,921	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	2201 Main LLC		2002	2002	$ 20,075	$ 515	40	$ 515	$	$ 1,694	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - 2201 Main LLC			2002	16,583	829	20	829		2,902	9
10	Allocation - 2201 Main LLC			2003	19,543	977	20	977		2,443	10
11	Allocation - 2201 Main LLC			2005	971	22	20	22		22	11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 57,172	$ 2,343		$ 2,343	$	$ 7,061	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,588,868	$ 40,149	$ 185,161	$ 145,012	10	$ 1,028,070	71
72	Current Year Purchases	45,519	405	25,939	25,534	10	25,939	72
73	Fully Depreciated Assets	78,969				10	78,969	73
74								74
75	TOTALS	$ 1,713,356	$ 40,554	$ 211,100	$ 170,546		$ 1,132,978	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocation Care Centers Inc.		2005	$ 27,970	$ 2,049	$ 2,049	$	5	$ 21,180	76
77										77
78										78
79										79
80	TOTALS			$ 27,970	$ 2,049	$ 2,049	$		$ 21,180	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 14,605,549	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 441,172	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 568,568	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 127,396	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,676,350	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Doctor's Office - 2005	$ 527,554	$ 9,063	$ 105,398	86
87	LAND - 2005	55,211			87
88					88
89					89
90					90
91	TOTALS	$ 582,765	$ 9,063	$ 105,398	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Care Center Allocation				9,547			5
6								6
7	TOTAL				$ 9,547 **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 10,634 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 264,012	$		$ 264,012	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			70,451			70,451	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			380,571			380,571	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				412,377		412,377	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental			319,484			488,428		807,912	13
14	TOTAL			$ 319,484		$ 715,034	$ 900,805		$ 1,935,323	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park **#** 0043778 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/05 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 500	$ 168,963	1
2	Cash-Patient Deposits	48,336	48,336	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,378,196	2,829,296	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	348,353	348,353	6
7	Other Prepaid Expenses	8,557	8,557	7
8	Accounts Receivable (owners or related parties)	1,321,030		8
9	Other(specify): See Attached Schedule	15,228	82,613	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,120,200	$ 3,486,118	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		461,317	13
14	Buildings, at Historical Cost		9,978,393	14
15	Leasehold Improvements, at Historical Cost	315,945	940,511	15
16	Equipment, at Historical Cost	598,618	3,618,067	16
17	Accumulated Depreciation (book methods)	(524,890)	(5,871,800)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule		128,396	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 389,673	$ 9,254,884	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,509,873	$ 12,741,002	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,637,942	$ 1,637,943	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	41,567	41,567	28
29	Short-Term Notes Payable	6,212,195	9,392,939	29
30	Accrued Salaries Payable	337,175	337,175	30
31	Accrued Taxes Payable (excluding real estate taxes)	25,776	25,776	31
32	Accrued Real Estate Taxes(Sch.IX-B)	451,089	451,089	32
33	Accrued Interest Payable	25,073	113,385	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	69,347	520,447	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 8,800,164	$ 12,520,321	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		464,010	39
40	Mortgage Payable		9,301,869	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 9,765,879	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 8,800,164	$ 22,286,200	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (4,290,291)	$ (9,545,198)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,509,873	$ 12,741,002	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Pavillion of Forest Park **#** 0043778 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (2,370,662)	1	
2	Restatements (describe):		2	
3	**Journal Entry for Utility Accrual Expense Adjustment**	10,688	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (2,359,974)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,930,317)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,930,317)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (4,290,291)	24	*

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,778,735	1
2	Discounts and Allowances for all Levels	(3,283,370)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,495,365	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,997,591	6
7	Oxygen	44,057	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,041,648	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	30	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	29,813	16
17	Sale of Drugs	403,726	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	83,815	19
20	Radiology and X-Ray	30,790	20
21	Other Medical Services	106,043	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 654,217	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	67,607	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 67,607	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	6,485	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 6,485	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,265,322	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,724,236	31
32	Health Care	4,473,976	32
33	General Administration	2,963,995	33
	B. Capital Expense		
34	Ownership	1,971,089	34
	C. Ancillary Expense		
35	Special Cost Centers	1,935,323	35
36	Provider Participation Fee	127,020	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 13,195,639	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,930,317)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,930,317)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** Not Complete **If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,832	1,937	$ 65,725	$ 33.93	1
2	Assistant Director of Nursing	1,764	2,029	59,060	29.11	2
3	Registered Nurses	27,286	30,679	787,565	25.67	3
4	Licensed Practical Nurses	36,084	40,385	980,921	24.29	4
5	CNAs & Orderlies	117,662	127,267	1,199,456	9.42	5
6	CNA Trainees					6
7	Licensed Therapist	12,007	12,923	319,484	24.72	7
8	Rehab/Therapy Aides	9,969	10,981	143,431	13.06	8
9	Activity Director	1,973	2,198	34,183	15.55	9
10	Activity Assistants	14,356	15,617	124,208	7.95	10
11	Social Service Workers	12,694	13,837	192,897	13.94	11
12	Dietician	1,825	1,863	30,284	16.26	12
13	Food Service Supervisor	1,817	2,193	44,934	20.49	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,029	5,643	58,289	10.33	15
16	Dishwashers	21,364	23,011	179,091	7.78	16
17	Maintenance Workers	6,116	6,610	97,892	14.81	17
18	Housekeepers	26,105	28,109	229,238	8.16	18
19	Laundry	12,345	13,652	109,318	8.01	19
20	Administrator	1,883	2,010	85,431	42.50	20
21	Assistant Administrator	2,581	2,976	67,136	22.56	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,635	10,443	128,343	12.29	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,489	2,738	32,386	11.83	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	326,816	357,101	$ 4,969,272 *	$ 13.92	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	349	$ 17,482	01-03	35
36	Medical Director	Monthly Fee	33,950	09-03	36
37	Medical Records Consultant	Monthly Fee	2,210	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly Fee	3,480	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant		55,853	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	784	11-03	44
45	Social Service Consultant	43	2,295	12-03	45
46	Other(specify)				46
47	Therapy Consultant	9	528	10a-03	47
48	CCI-See Attached		90,649	Various	48
49	TOTAL (lines 35 - 48)	416	$ 207,231		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	253	$ 11,453	10-03	50
51	Licensed Practical Nurses	13,716	479,564	10-03	51
52	Certified Nurse Assistants/Aides	967	22,497	10-03	52
53	TOTAL (lines 50 - 52)	14,936	$ 513,514		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
David Shires	Administrator	0	$ 9,942
Miron Tabic	Administrator	0	28,212
Jill Spurgeon	Administrator	0	46,889
Betsy Kalman	Assistant Administrator	0	7,441
Darria J. Warnock	Assistant Administrator	0	9,394
Patricia Long	Assistant Administrator	0	50,690
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 152,567

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Care Centers, Inc	Accounting	$ 15,000
Frost, Ruttenberg & Rothblatt	Accounting	15,500
Care Centers, Inc	Data Processing	6,960
ADP, Inc.	Data Processing	14,650
E Data Solutions	MDS Software	1,770
Personnel Planners	Unemployment Consulting	5,171
Care Centers, Inc	Bookkeeping	47,328
Care Centers, Inc	Ancillary Administrative	27,840
Care Centers, Inc	Medicaid Applications	8,700
Urban Real Estate Research	Appraisal	4,000
BDO Seidman	Accounting Audit Fees	2,172
See Supplemetal Schedule		297,495
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 446,587

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 166,891
Unemployment Compensation Insurance	176,003
FICA Taxes	379,913
Employee Health Insurance	119,022
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pension Expense	27,710
Other Employee Welfare	9,470
Employee Physicals	5,387
TOTAL (agree to Schedule V, line 22, col.8)	$ 884,396

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	18,938
Health Care Worker Background Check	
(Indicate # of checks performed 402)	8,886
Classified Advertising	71,714
Dues & Subscriptions	9,371
Licenses & Fees	1,368
Advertising & Promotion	33,045
Allocation Care Centers	5,300
Less: Public Relations Expense	( )
Non-allowable advertising	(33,045)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 117,566

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,045
Allocation Care Centers	5,947
Education Expense	446
Inservice Expense	183
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 8,621

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pavillion of Forest Park # 0043778 Report Period Beginning: 01/01/05 Ending: 12/31/05

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Aides Only**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on Long Ter Care-$13,892.52**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **82** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? _____
If YES, give effective date of lease. **No**

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **127,020**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **See Page 11** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ _____

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? _____
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.